

110 106 18 18

City Rates : Table							
City Rate Code	City Code	Year	High Cost	Meal Rate	Full Rate	Oconus Sheet ID	High City ID
1928	5	1993	No	\$102.00		93 antwerp 102.doc	
660	5	1994	No	\$100.00		94 antwerp 100.doc	
661	5	1995	No	\$114.00		95 antwerp 114.doc	
662	5	1996	No	\$86.00		96 antwerp 86.doc	
2553	5	1997	No	\$78.00		97 antwerp 78.doc	
4882	5	1998	No	\$72.00		98 antwerp belgium 72.doc	
5930	5	1999	No	\$74.00	\$181.00	99 antwerp belgium 74 181.doc	
7269	5	2000	No	\$62.00	\$151.00	00 Antwerp Belgium 62 151.doc	
2026	6	1993	No	\$38.00			
1328	6	1994	No	\$38.00		94 san francisco ca 38.doc	
891	6	1995	No	\$38.00		95 san francisco ca 38.doc	
1662	6	1996	No	\$38.00		96 san francisco ca 38.doc	
1100	8	1994	No	\$38.00		94 new york ny 38.doc	
1489	8	1995	No	\$38.00		95 new york ny 38.doc	
1755	8	1996	No	\$38.00		96 new york ny 38.doc	
1160	9	1993	No	\$38.00			
652	9	1994	No	\$38.00		94 oakland ca 38.doc	
1507	9	1995	No	\$38.00		95 oakland ca 38.doc	
1653	9	1996	No	\$34.00		96 oakland ca 34.doc	
2907	9	1997	Yes	\$34.00		97 oakland ca 34.doc	97h san francisc
Record: 14 of 7019							

Fig. 1

26

☐ City Rates

### City Rates

Year:  State:  Country:

High Cost: ☐ Full Rate:  Meal Rate:  Actual Sheet ID:

High City Sheet ID:

Year	Location	High Cost	Meal	Full Rate	Oculus Sheet
1999	Aden/ Yemen	No	\$58.00	\$222.00	99 aden, yemen 58 222.doc
2000	Afognak<Kodiak>/AK/	No	\$68.00	\$158.00	00 Kodiak ak 68 158.doc
1999	Afognak<Kodiak>/AK/	No	\$67.00	\$166.00	99 kodiak 67 166.doc
1998	Afognak<Kodiak>/AK/	No	\$69.00		99 kodiak ak 69.doc

Click the explode button to edit.

Move to City:

Record: 14 of 6159

Fig. 2

☐ Airports
☐ ☐ ☐ X

## City Schedule

Client# P1013 Name: Michael Patrick Soc. Sec. #: 589-38-6042 Tax Year: 1999 Project Info

City: Minneapolis #Days: 3 State: MN Country:

Airport Identifier:  Airport Name:  Linked To:  Full Rate:

Tax Year	City / State / Country	# Days
1999	Minneapolis/MN/	3
1999	Dallas/TX/	3
1999	Philadelphia/PA/	3
1999	Los Angeles/CA/	3
1999	San Salvador//El Salvador	1

Click the explode button to edit.

Goto Travel Schedule

Record: 14 of 42 (Filtered)

Total Days For Year: 242

106

Delete Record
Add Record
Goto City Rates
Done

Fig. 3

126

226

230

50

☐ Supporting Schedules

Client# S1022  
 Year: 1997  
 1040X 1040X+A  
 Actual \$: \$10,688  
 Actual Transportation High/Low Ship Info IRS Mailing Addresses State Mailing Addresses Ship Sch. Sailor Day Check

First Name: Robert  
 Spouse's First Name: Sayuri  
 MI: B  
 MI: S  
 1040X 1040X+A  
 Trans Rate \$: \$6,792  
 High/Low \$: \$10,548  
 Employer Reimb: No Meal Reduction 50%

Last Name: Gibson III  
 Spouse's Last Name:  
 Social Security Number: 228-88-7645  
 Social Security Number: 556-85-9526  
 Label Counter  
 Label Robert's  
 Goto Project

Print Attachments Print Actuals Sheets Print Actuals & Actuals City

91 Days	X	\$59.00	(Algeciras <Malaga>, Spain	=	\$5,369.00	\$1,001.00
15 Days	X	\$78.00	(Genoa <Arezzo>, Italy	=	\$1,170.00	\$225.00
9 Days	X	\$94.00	(Lajas <Madrid>, Spain	=	\$846.00	\$171.00
12 Days	X	\$56.00	(Alexandria, Egypt	=	\$672.00	\$132.00
8 Days	X	\$81.00	(Veracruz <Mexico City>, M	=	\$648.00	\$128.00
7 Days	X	\$87.00	(Freeport <Nassau>, Baham	=	\$609.00	\$119.00
3 Days	X	\$94.00	(Valencia <Madrid>, Spain	=	\$282.00	\$57.00
2 Days	X	\$52.00	(Dakar, Senegal	=	\$104.00	\$20.00
2 Days	X	\$94.00	(Gibraltar <Tangier>, Moroc	=	\$98.00	\$20.00
7 Days	X	\$34.00	(Charleston, South Carolina	=	\$238.00	\$14.00
6 Days	X	\$42.00	(Port Everglades <Miami>,	=	\$252.00	\$12.00
6 Days	X	\$38.00	(Houston, Texas)	=	\$228.00	\$12.00
Total #Days:	172		Total Ext. Meals:		\$10,688.00	\$1,926.00

# of Days: 172  
 Print Actuals City List View Sailor Schedule Print Sailor Schedule Done

338

38

Print Actuals & Actuals City

Print Actuals Sheets

Print Attachments

54

62

66

58

Fig. 4

Client Information		Other Information		Financial Client Info	
Client #: S1022		Email:			
First Name:	Robert	Preferred Name:		MI:	B
Last Name:	Gibson III	Spouse's Last Name:		Spouses First Name:	Sayuri
Airline:		Rank:		Return Address Different	
Address:	2040 Hallmark Way	City:	Chesapeake	Task Difficulty	Fast Track
Zip:	23323	T/P Soc Sec#:	228-88-7646	Spouses Soc Sec#:	556-85-9526
Zip Code Analysis		Work Phone#:	(757)382-0343	Home Phone#:	(757)382-9473
City:	Chesapeake	Fax Phone#:			
State:	VA	County:	Chesapeake City		
Notes:					
<div> <div>Initial Consultation Hours: 0</div> <div>State: VA</div> <div>190</div> </div>					

Fig. 5

70

4-366

42-

74

78

82

90

[illegible]

THIS FORM MUST BE COMPLETED BY THE TAXPAYER OR THE TAXPAYER'S ACCOUNTANT. IT IS NOT TO BE COMPLETED BY THE IRS. IT IS NOT TO BE COMPLETED BY THE TAXPAYER'S ACCOUNTANT.

190 94

9B

102

← 90

USA States : Table			
State	State Name	Lower 48 State ?	IRS Center
AK	Alaska	No	3
AL	Alabama	Yes	2
AR	Arkansas	Yes	2
AZ	Arizona	Yes	3
CA	California	Yes	
CO	Colorado	Yes	3
CT	Connecticut	Yes	5
DC	Dist. of Columbia	Yes	1
DE	Delaware	Yes	1
FL	Florida	Yes	6
GA	Georgia	Yes	6
HI	Hawaii	No	4
IA	Iowa	Yes	7
ID	Idaho	Yes	3
IL	Illinois	Yes	7
IN	Indiana	Yes	8
KS	Kansas	Yes	9
KY	Kentucky	Yes	8
LA	Louisiana	Yes	2
MA	Massachusetts	Yes	5

Record: 14 of 51

Fig. 6

44

City Name : Table				
City Code	City	State	Country	
6	Antwerp		Belgium	
6	San Francisco	Ca		
8	New York	NY		
9	Oakland	Ca		
10	Montrey	Ca		
11	Paris		France	
12	Berlin		Germany	
13	Bridgeport <Sacramento>	Ca		
14	Chico <Sacramento>	Ca		
17	Clearlake	CA		
18	Birmingham	AL		
19	Gulf Shores	AL		
20	Anchorage	AK		
22	Hartford	CT		
25	Charleston	SC		
27	Rotterdam		Netherlands	
28	Port Said		Egypt	
29	Mogadishu		Somalia	
30	Aspen	SC		
31	Cairo		Egypt	
32	Sheffield <Huntville>	AL		
33	Grand Canyon	AZ		
34	Phoenix	AZ		
35	Scottsdale	AZ		
36	Prescott	AZ		
37	Tucson	AZ		
38	Hot Springs	AR		
39	Little Rock	AR		
40	Texarkana	AR		
41	El Centro <Palm Springs>	CA		
...				
Record: 14 of 1801				

48

110

56

190

Fig. 6A

130 134 146 138 142

Airports : Table						
Control#	Airport Identifier	Location	AirportName	City/Code	Latitude	Longitude
3	SIN	Aalborg, Denmark	Aalborg	162	N57°05.5'	E009°51.0'
4	AAR	Aarhus, Denmark	Tirstrup		N56°18.6'	E010°37.0'
5	OIAA	Abadan, Iran	Abadan Intl		N30°21.9'	E048°13.9'
6	ABE	Allentown, Pa	Allentown	197	N40°39.2'	W075°26.3'
7	ABI	Abilene, Texas	Abilene Municipal		N32°24.6'	W099°40.9'
8	DIII	Abidjan, Ivory Coast	Port Bouet		N05°15.3'	W003°55.6'
9	ABQ	Albuquerque, Nm	Albuquerque Intl	165	N35°02.5'	W106°36.3'
10	ABR	Aberdeen, Sd	Aberdeen Municipal		N45°27.1'	W098°25.5'
11	ABS	Abu Simbel, Egypt	Abu Simbel		N22°22.3'	E031°36.9'
12	ABV	Abuja, Nigeria	Abuja International		N09°00.3'	E007°15.9'
13	ABY	Albany, Ga	Dougherty County		N31°31.9'	W084°11.7'
14	MMAA	Acapulco, Mexico	Juan Alvarez Intl	375	N16°45.3'	W099°46.0'
15	DGAA	Accra, Ghana	Kotoka		N05°35.7'	W000°10.2'
16	ACE	Lanzarote, Spain	Lanzarote		N28°56.5'	W013°36.2'
17	ACT	Waco, Texas	Waco Municipal		N31°36.6'	W097°13.7'
18	ACV	Arcata/eureka, Ca	Arcata		N40°58.7'	W124°06.4'
19	ACY	Atlantic City, NJ	Atlantic City Intl	161	N39°27.4'	W074°34.6'
20	LTAF	Adana, Turkey	Incirlik		N36°59.0'	E035°16.8'
21	HAAB	Addis Ababa, ethiopia	Bole		N08°58.6'	E038°47.8'
22	ADJ	Amman, Jordan	Amman Civil		N31°58.3'	E035°59.4'
23	ADK	Adak Island, Alaska	Adak Island Ns		N51°52.9'	W176°38.6'
24	AAAD	Adelaide, Australia	Adelaide	246	S34°56.9'	E138°32.0'
Record: 14 1 1 1 1 1 1 of 1975						

Fig. 7





170,

Fig. 9

StateServiceCenters : Table						
StateID	Name	Name2	OweAddress	OweCity		
AK	No State Return					
AL	Alabama Income Tax			Montgomery		
AR	DFA	State Income Tax	P.O. Box 2401	Little Rock		
AZ	Arizona Dept of Revenue		P.O. Box 2144	Phoenix		
CA	Franchise Tax Board		P.O. Box 52016	Sacramento		
CO	Colorado Dept of Revenue		P.O. Box 942867	Denver		
CT	DRS		1375 Sherman Street	Hartford		
DC	Dept of Finance & Revenue	Ben Franklin Station	P.O. Box 2977	Washington		
DE	Delaware Division of Revenue		P.O. Box 7861	Wilmington		
FL	Florida Dept of Revenue		P.O. Box 508	Tallahassee		
GA	Georgia Income Tax Division		5050 W. Tennessee Street	Atlanta		
HI	Hawaii Dept of Taxation		P.O. Box 740399	Honolulu		
IA	Income Tax Processing	Iowa Depart of Revenue & Finance	P.O. Box 3559	Des Moines		
ID	Idaho State Tax Commission		Hoover State Office Building	Boise		
IL	Illinois Dept of Taxation		P.O. Box 56	Illinois		
IN	Indiana Dept of Revenue		Springfield	Indianapolis		
KS	Kansas Income Tax	Kansas Department of Revenue	P.O. Box 40	Topeka		
KY	Kentucky Revenue Cabinet		915 SW Harrison Street	Frankfort		
LA	LA Department of Taxation	Department of Revenue		Baton Rouge		
MA	MA Department of Revenue		P.O. Box 3440	Boston		
			P.O. Box 7003			
Record: 14 of 50						

Fig. 10

194 78 202 48 198

194 78 202 48 198

ZIPCODE: Table				COUNTY
ZIP	STATE	CITY		
00501	NY	Holtsville		
00544	NY	Holtsville		
00601	PR	Adjuntas		
00602	PR	Aguada		
00603	PR	Aguadilla		
00604	PR	Aguadilla		
00605	PR	Aguadilla		
00606	PR	Maricao		
00610	PR	Anasco		
00611	PR	Angeles		
00612	PR	Arecibo		
00613	PR	Arecibo		
00614	PR	Arecibo		
00616	PR	Bajadero		
00617	PR	Barceloneta		
00622	PR	Boqueron		
00623	PR	Cabo Rojo		
00624	PR	Penuelas		
00627	PR	Camuy		
00631	PR	Adjuntas		
Record: 14 of 128817 of 43084				

Fig. 11

FIG. 12 is a schematic diagram of a computer screen displaying a software interface for editing document attachments. The interface includes a title bar with standard window controls (minimize, maximize, close). Below the title bar is a menu bar with the option "Attachments". A toolbar below the menu bar contains a "Client ID Prefix" field with a dropdown arrow, a "Sailor" field, a "Tax Year" field with a dropdown arrow, a "Sort ID" field, a "Description" field, and a "Document File Name" field. A "Record" status bar at the bottom indicates "Record: 1 of 4 (Filtered)". A "Done" button is located at the bottom right. A "Update Document List" button is located below the "Document File Name" field. The interface is labeled with reference numerals 210, 86, 106, and 132.

210

86

106

132

Attachments

Edit Document Attachments

Client ID Prefix S Sailor

Tax Year: 1995 Sort ID:

Description: NA

Document File Name

Update Document List

Done

Record: 1 of 4 (Filtered)

Fig. 12

FIG. 13 is a schematic diagram of a computer screen displaying a graphical user interface (GUI) for managing ship companies. The GUI includes a title bar with a maximize button, a minimize button, and a close button. Below the title bar is a menu bar with a "Ship Companies" menu. The main window is divided into several sections. The top section contains input fields for "Ship Co. Name" (containing "sealand"), "Short Name" (containing "Sealand"), and "Work Phone". Below these is a "Meal Letter" checkbox, which is checked. The middle section is titled "Documentation" and contains a "Document Description" field. Below this is a "Doc. File Name:" field (containing "Sea Land.ppt") and an "Update Ship Co. Doc List" button. The bottom section contains a "Record:" field showing "1" of "54" records, a "Delete Company" button, and a "Done" button. The GUI is labeled with reference numerals 306, 314, and 318.

318

314

Ship Companies	
Ship Co. Name	sealand
Short Name	Sealand
Work Phone	
<input checked="" type="checkbox"/> Meal Letter	
Documentation	
Document Description	Doc. File Name:
	Sea Land.ppt
Good Letter	Update Ship Co. Doc List
Record: 1 of 54	
Delete Company	
Done	

306

Fig 13



THE INFORMATION CONTAINED HEREIN IS UNCLASSIFIED  
DATE 08-14-2001 BY 60322 UCBAW/BJS

270

274

142

Ship Location : Table											
Control#	ShipNameCode	Date	City	Rate Code	Notes	Sailing Sch Ten	AssumedDate	InPortDate			
168785	419	02/21/1998		3773		48	<input type="checkbox"/>	<input checked="" type="checkbox"/>			
168815	420	08/14/1999		8048		0	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>			
168817	420	08/15/1999		8048		0	<input checked="" type="checkbox"/>	<input type="checkbox"/>			
168818	420	08/16/1999		8048		0	<input checked="" type="checkbox"/>	<input type="checkbox"/>			
168819	420	08/17/1999		8048		0	<input checked="" type="checkbox"/>	<input type="checkbox"/>			
168820	420	08/18/1999		8048		0	<input checked="" type="checkbox"/>	<input type="checkbox"/>			
168821	420	08/19/1999		8048		0	<input checked="" type="checkbox"/>	<input type="checkbox"/>			
168822	420	08/20/1999		8048		0	<input checked="" type="checkbox"/>	<input type="checkbox"/>			
168823	420	08/21/1999		8048		0	<input checked="" type="checkbox"/>	<input type="checkbox"/>			
168824	420	08/22/1999		8048		0	<input checked="" type="checkbox"/>	<input type="checkbox"/>			
168825	420	08/23/1999		8048		0	<input checked="" type="checkbox"/>	<input type="checkbox"/>			
168826	420	08/24/1999		8048		0	<input checked="" type="checkbox"/>	<input type="checkbox"/>			
168827	420	08/25/1999		8048		0	<input checked="" type="checkbox"/>	<input type="checkbox"/>			
168828	420	08/26/1999		8048		0	<input checked="" type="checkbox"/>	<input type="checkbox"/>			
168829	420	08/27/1999		8048		0	<input checked="" type="checkbox"/>	<input type="checkbox"/>			
168830	420	08/28/1999		8048		0	<input checked="" type="checkbox"/>	<input type="checkbox"/>			
168831	420	08/29/1999		8048		0	<input checked="" type="checkbox"/>	<input type="checkbox"/>			
168832	420	08/30/1999		8048		0	<input checked="" type="checkbox"/>	<input type="checkbox"/>			
168816	420	08/31/1999		5496		0	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>			
170183	421	05/06/1997		3159		0	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>			
Record: 14 of 128817										4	

Fig. 15



FIG. 16

350

42

282

286

290

278

☐ Merchant Sailor Schedule

Travel Information Dates Entered/Updated

Client Name: Gibson III Robert Client #: S1022 Soc. Sec. #: 228-88-7646

Ship Name: California Trip Start Date: 3/07/1997 Trip End Date: 06/08/1997

Ship Co.: Maersk Line, Ltd. Need Ship Sch: No

Find Goto Travel Schedule Delete Trip Add Trip Print Port of Call Done

Record: 1 of 2 (Filtered)

Ship Schedule Loaded

Start Date 03/07/1997 End Date 06/08/1997

Other Sailors On Same Ship

Goto Ship Names

Fig. 16

THE DATA WERE TAKEN FROM THE 1980  
U.S. MARINE TRANSPORTATION  
AND TOWING COMPANIES  
AND SHIP CO. DIRECTORY

310  
302  
314

ShipCompanies: Table					
ShipCoID	ShipCoName	ShipCoShortName	Work Phone	MealLetter	
1	sealand	Sealand		<input checked="" type="checkbox"/>	
4	Matson	Matson		<input checked="" type="checkbox"/>	
5	Brusco Tug & Barge	Brusco Tug		<input checked="" type="checkbox"/>	
6	Campbell Towing	Campbell Tow		<input checked="" type="checkbox"/>	
7	Crowley American	Crowley		<input checked="" type="checkbox"/>	
8	Forty Niner Transportation	49r Trans		<input checked="" type="checkbox"/>	
9	Western Towboat	Western Tow		<input checked="" type="checkbox"/>	
10	Marine Transport	Marine Transport		<input type="checkbox"/>	
11	Interocean Uglan Mgmt	Interocean		<input type="checkbox"/>	
12	Osprey-Acomarit Ship Mgmt	Osprey		<input checked="" type="checkbox"/>	
13	Transoceanic Cable	Transoceanic		<input checked="" type="checkbox"/>	
14	Sheridan Transportation	Sheridan		<input type="checkbox"/>	
15	Energy Transportation	Energy Trans		<input type="checkbox"/>	
16	Red River & Van Ammeren	Red River		<input type="checkbox"/>	
17	State of Alaska	Alaska State		<input checked="" type="checkbox"/>	
18	Ensco Marine	Ensco Marine		<input checked="" type="checkbox"/>	
19	Central Gulf Lines	Central Gulf		<input type="checkbox"/>	
20	Ocean Ships	Ocean Ships		<input checked="" type="checkbox"/>	
21	Lykes Bros	Lykes		<input checked="" type="checkbox"/>	
22	Mormac Marine	Mormac		<input checked="" type="checkbox"/>	
Record: 14	1	1	1	1	of 54

Fig. 17

126

42

294

Supporting Schedules

Client#  
S1121

First Name:  
Sidney

MI:

Last Name:  
Distenfeld

Social Security Number:  
083-30-7689

Label -  
Counter

Year:  
1999

Print Meal  
Rate

1040X  
1040X+A

Spouse's First Name:  
Andrea

MI:

Spouse's Last Name:

Social Security Number:  
094-40-8230

Label -  
Robert's

Actual \$:  
\$16,285

Trans Rate \$:  
\$6,672

1040X  
1040X+A

Employer Reimb:

High/Low \$:  
\$16,001

W

Reduction  
55%

Goto  
Project

Actual

Transportation

High/Low

Ship Info

IRS Mailing Addresses

State Mailing Addresses

Ship Sch.

Sailor Day Check

Ship Name:

	Trip Start Date:	Trip End Date:	Days Diff.	Need Sch.
President Adams	1/1/99	1/11/99	0	<input type="checkbox"/>
President Polk	3/30/99	6/9/99	0	<input type="checkbox"/>
President Adams	8/12/99	10/20/99	0	<input type="checkbox"/>
President Kennedy	12/23/99	12/31/99	0	<input type="checkbox"/>

# of Days:  
162

Print Actuals City List

View Sailor Schedule

Print Sailor Schedule

Done

106

338

282

278

346

370

286 290 374

Fig. 18

298

302

306

ShipCoDocs : Table							
ShipCoDocID	ShipCoID	DocDesc	ShipCoDocNumb	ShipCoDocPageNumb	ShipCoDocFileName		
1	4	Good Letter		1	matson.ppt		
2	5	Good Letter		1	Brusco Tug & Barge.ppt		
3	6			1			
4	7	Good Letter		1	Crowley Maritime.ppt		
5	1	Good Letter		1	Sea Land.ppt		
6	8	Good Letter		1	49 Transportation Inc.ppt		
7	9	Good Letter		1	Western Towboat Co.ppt		
8	12	Good Letter		1	Osprey Acomarit Ship Magmt.ppt		
9	13	Good Letter		1	Transportation Cable Ship Co.ppt		
10	18	Good Letter		1	Ensco Marine Transport.ppt		
11	20	Good Letter		1	Ocean Ships Inc.ppt		
12	22	Good Letter		1	Mormac Marine Transport.ppt		
13	23	Good Letter		1	Int'l Marine Carriers.ppt		
14	24	Good Letter		1			
15	31	Good Letter		1	Ocean Chemical Transport.ppt		
16	25	Good Letter		1	American Overseas Marine.ppt		
17	21	Just Kevin Best		1			
19	10	NO Letter					
20	11	NO Letter					
21	14	NO Letter					
Record: 14 of 41							

Fig. 19

322  
326  
282  
302  
330

Ship Names : Table				
ShipNameCode	Ship Name	ShipColD	ShipEmail	
400	Diamond Shoals			
401	Yukon	41		
402	Tippicanoe	41		
403	Rappahannock	41		
405	Beaver State			
406	Charter Boats			
407	Kalmoku	4		
408	Tellus			
409	Argonaut			
410	Pride	1		
411	Motivator	1		
412	Value	1		
413	USNS Gordon			
414	Charleston			
416	test ship 2			
417	Oversean Marilyn			
418	Cape Diamond			
419	OOCL Innovation	1		
420	Enterprise (Farrell)			
421	Pathfinder			
Record: 14 of 338				

Fig. 20

Fig. 21

Fig. 22

Fig. 22





☐ Assign Projects

**Project Assignment**

Client #:

S1121

Project Name:

Tax Return

Start Date:

3/19/01

Difficulty:

Fast Track

Find EXISTING Project:

4276

Distenfeld, Sidney

▼

Invoice #:

3932

File Location:

File Cabinet

Tax Year:

2000

Completed

▼

Paid:

Yes

Location Date:

3/19/01

Remove

Last Task

3/19/01

3/20/01

Dir. Location:

Taxdone

Directory Date:

3/20/01

Task List

Priority/Notes

Extensions

New Information

Delays

Sailors/Letters

Assignees

Date	Task Result	Comments	Done By
3/19/01	Tax Info Dropped Off by T/P - NO Money		Doreen
3/19/01	Taxper/Spouse Is a SAILOR		Doreen
3/20/01	Everything Loaded Skip to Completed		Richard
3/20/01	Most Info Now Appears to be Already Loaded		Richard
3/20/01	Tax Return Printed & Now Ready to Assemble		Richard
3/20/01	Tax Return Assembled & Ready to Be Signed		George
3/20/01	Tax Return Was OK & Was Signed by Marty		Marty
3/20/01	Return Not Paid For - Waiting for Payment		Marty
3/20/01	T/P Will Mail Check & Then Wants Return Mailed		Marty
3/26/01	T/P Sent Payment Today - Mail Return		Nancy
Record: 14	1	14	of 12

Add NEW Client

Delete Project

Add Project

OK

394

386

390

Fig. 24

☐ Assign Projects

Difficulty	Date Created	Client Name / Number	Tax Year	Task	Notes
Fast Track	06/28/1999	Rascon, Martin / S739	1998	Return Now Assembled & Ready to Sign	
Fast Track	03/01/1999	Smith Georgean / P615	1998	Return Appears to be Near Completion	
Fast Track	03/07/2000	Denman, Jesse / R616	1999	Return Now Signed & Moved to "Taxdone"	
Fast Track	11/01/2000	Thomas, Robert / S1126	1999	Prepare Amended Return ONLY	
Fast Track	11/01/2000	Thomas, Robert / S1126	1998	Prepare Amended Return ONLY	
Fast Track	11/01/2000	Thomas, Robert / S1126	1997	Prepare Amended Return ONLY	
Fast Track	11/13/2000	McDonald, Joe / S1133	1999	Prepare Amended Return ONLY	
Fast Track	11/13/2000	McDonald, Joe / S1133	1998	Prepare Amended Return ONLY	
Fast Track	11/13/2000	McDonald, Joe / S1133	1997	Prepare Amended Return ONLY	
Fast Track	11/15/2000	Single, George / S797	1997	Prepare Amended Return ONLY	
Fast Track	12/06/2000	Niem, Klaus / S1148	1998	Prepare Amended Return ONLY	
Fast Track	09/15/2000	Vickery, Oscar / P36	1999	Return Appears to be Near Completion	Yes
Fast Track	10/14/2000	Parry, Ralph / 185	1999	Return Now Signed & Moved to "Taxdone"	

Record: 14 of 46

Fig. 25

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☐ More Info

	Default Assignee	Individual Weight	Ext. Weight
1:	Ben	8	800
2:	Bob Brady	9	900
3:	Robert Wallace	4	400
4:		6	600
5:		8.2	820
6:		0	0

☐ Default to same Person

Notes

Fig. 26



Fig. 28A

Amended Tax Return - Schedule A Supporting Statement -  
Name:

SSN:

Line 2. Taxpayer is a **FULL-TIME MERCHANT SAILOR** whose original tax preparer did not claim the taxpayer's "**DEEMED SUBSTANTIATED**" **Out-of-Town Travel Expenses** now available to ALL Merchant Sailors. Explanation & Substantiation as follows:

Line 2. Taxpayer, is a **FULL-TIME MERCHANT SAILOR** who prepared his own tax return and did not claim his own "**DEEMED SUBSTANTIATED**" **Out-of-Town Travel Expenses** now available to ALL Merchant Sailors. Explanation & Substantiation as follows:

As a **MERCHANT SAILOR**, the taxpayer was assigned to work on a Cargo Ship during 1999 that was traveling between ports located around the Pacific Ocean and therefore qualifies per attached Rev Proc 98-64's "**Transportation Industry Employees**" and attached **MARIN JOHNSON TAX COURT DECISION** to compute his **DEEMED SUBSTANTIATED Out-of-Town Travel Incidental Costs** by using attached Pub 1542's Non-Foreign OCONUS Rates, Foreign OCONUS Rates and Domestic CONUS Rates for EACH CITY and their related incidental rates as follows:

The **JOHNSON CASE** now allows ALL Sailors to also claim their Other Travel Expenses per **IRS Notice 95-50** which totals:

xxx.

As a **MERCHANT SAILOR**, taxpayer was forced by his Union regulations to personally show up at his Union Hall to look for his next work assignment. He was NOT ALLOWED to simply phone his Union Hall to see what new jobs were currently available. Per attached Tax Research, his auto mileage and possibly other travel-related costs back and forth to his Union Hall looking for work are **FULLY DEDUCTIBLE** as follows:

Total Tax Court & IRS Allowed Sailor Travel

xxx.

- ✓ **NO EMPLOYER PROVIDED TRAVEL REIMBURSEMENTS PER COMPANY LETTER.**
- ✓ See attached Official Ship's "Ports-of-Call" Travel Schedule.
- ✓ See Sailor Day-by-Day Travel & Tax Court Established Daily Rates.
- ✓ See attached Official U.S. Coast Guard Sailor's Travel Documents.
- ✓ See attached Tax Court Case - Johnson v. Comm., 115 T.C. 16 (2000)
- ✓ See attached I.R.S. Revenue Procedure 98-64 regarding Sailor Travel.
- ✓ See attached Tax Research Regarding Sailor Travel to Union Halls.
- ✓ See attached Official IRS Non-Foreign OCONUS Rates for each city listed.
- ✓ See attached Official IRS Foreign OCONUS Rates for each city listed.
- ✓ See attached Official IRS Domestic CONUS Rates for each city listed.
- ✓ See attached Federal Travel Regulation - Appendix B M&IE Breakdown.

Fig. 28B

Amended Tax Return - Schedule A Supporting Statement - 1999  
Name: George C. Antunovich

SSN: 618-40-3471

Line 2. Taxpayer is a **FULL-TIME MERCHANT SAILOR** whose original tax preparer did not claim the taxpayer's "**DEEMED SUBSTANTIATED**" Out-of-Town Travel Expenses now available to **ALL** Merchant Sailors. Explanation & Substantiation as follows:

As a **MERCHANT SAILOR**, the taxpayer was assigned to work on a Cargo Ship during 1999 that was traveling between ports located around the Pacific Ocean and therefore qualifies per attached Rev Proc 98-64's "**Transportation Industry Employees**" and attached **MARIN JOHNSON TAX COURT DECISION** to compute his **DEEMED SUBSTANTIATED Out-of-Town Travel Incidental Costs** by using attached Pub 1542's Non-Foreign OCONUS Rates, Foreign OCONUS Rates and Domestic CONUS Rates for **EACH CITY** and their related incidental rates as follows:

20 Days x \$17	(\$85) Djibouti City, Djibouti	=	\$340
12 Days x \$15	(\$77) Jeddah, Saudi Arabia	=	\$180
15 Days x \$11	(\$56) Port Suez <Port Said>, Egypt	=	\$165
6 Days x \$14	(\$69) Port Sudan <Khartoum>, Sudan	=	\$84
19 Days x \$2	(\$38) Corpus Christi, Texas	=	\$38
19 Days x \$2	(\$42) Bayonne <Newark>, New Jersey	=	\$38
16 Days x \$2	(\$42) Houston, Texas	=	\$32
9 Days x \$2	(\$38) Bucksport <Bar Harbor>, Maine	=	\$18
9 Days x \$2	(\$42) Elizabeth <Newark>, New Jersey	=	\$18
7 Days x \$2	(\$38) Savannah, Georgia	=	\$14
6 Days x \$2	(\$42) Baytown <Galveston>, Texas	=	\$12
6 Days x \$2	(\$46) New York City <Manhattan>, New York	=	\$12
5 Days x \$2	(\$38) Tampa, Florida	=	\$10
4 Days x \$2	(\$46) Paulsboro <Philadelphia>, PA	=	\$8
4 Days x \$2	(\$42) Port Everglades <Miami>, Florida	=	\$8
2 Days x \$2	(\$46) San Pedro <L.A.>, California	=	\$4
1 Day x \$2	(\$34) Port Canaveral <Cocoa Beach>, Florida	=	\$2
1 Day x \$2	(\$38) Oakland, California	=	\$2
1 Day x \$2	(\$34) Cape Canaveral <Cocoa Beach>, Florida	=	\$2

Total Sailor Travel Costs Allowed per OCONUS & CONUS Rates 987.

The **JOHNSON CASE** now allows **ALL** Sailors to also claim their Other Travel Expenses per **IRS Notice 95-50** which totals:

xxx.

Total Tax Court & IRS Allowed Sailor Travel

250

xxx.

✓ **NO EMPLOYER PROVIDED TRAVEL REIMBURSEMENTS PER COMPANY LETTER.**

✓ See attached Official Ship's "Ports-of-Call" Travel Schedule.

✓ See Sailor Day-by-Day Travel & Tax Court Established Daily Rates.

✓ See attached Official U.S. Coast Guard Sailor's Travel Documents.

✓ See attached Tax Court Case - Johnson v. Comm., 115 T.C. 16 (2000)

✓ See attached I.R.S. Revenue Procedure 98-64 regarding Sailor Travel.

✓ See attached Tax Research Regarding Sailor Travel to Union Halls.

✓ See attached Official IRS Non-Foreign OCONUS Rates for each city listed.

✓ See attached Official IRS Foreign OCONUS Rates for each city listed.

✓ See attached Official IRS Domestic CONUS Rates for each city listed.

Fig. 28C

Supplemental Pilot Travel Schedule - 2000  
Name: Frederick M. Amicangioli

SSN: 019-46-5487

Schedule A  
Line 20 - Unreimbursed Employee Expenses

Description Amount

Taxpayer is an **AIRLINE PILOT** assigned to fly aircraft around the world and therefore qualifies per attached **Rev Proc 2000-9's "Transportation Industry Employees"** and I.R.S. Pub 463's "Travel Expenses" to compute his **DEEMED SUBSTANTIATED Out-of-Town Travel Costs** by using attached Pub 1542's Foreign OCONUS Rates and Domestic CONUS Rates for **EACH CITY** as follows:

21 Days	x	\$131	Tokyo, Japan	=	\$2,751.
23 Days	x	\$115	Hong Kong, China	=	\$2,645.
55 Days	x	\$46	Los Angeles, California	=	\$2,530.
54 Days	x	\$46	Minneapolis, Minnesota	=	\$2,484.
19 Days	x	\$96	London, United Kingdom	=	\$1,824.
26 Days	x	\$68	Anchorage, Alaska	=	\$1,768.
5 Days	x	\$295	Hong Kong, China	=	\$1,475.
21 Days	x	\$44	Sigonella, Italy	=	\$924.
14 Days	x	\$65	Honolulu <Oahu>, Hawaii	=	\$910.
12 Days	x	\$64	Seoul, South Korea	=	\$768.
7 Days	x	\$99	Taipei, Taiwan	=	\$693.
7 Days	x	\$78	Frankfurt, Germany	=	\$546.
7 Days	x	\$70	New Delhi, India	=	\$490.
6 Days	x	\$73	Rota <Madrid>, Spain	=	\$438.
6 Days	x	\$70	Prestwick <Glasgow>, Scotland	=	\$420.
11 Days	x	\$38	Atlanta, Georgia	=	\$418.
5 Days	x	\$42	Denver, Colorado	=	\$210.
4 Days	x	\$46	San Francisco, California	=	\$184.
2 Days	x	\$82	Amsterdam, Netherlands	=	\$164.
2 Days	x	\$32	Wake Island, Marshall Islands	=	\$64.

Total Pilot Travel Costs Allowed per OCONUS & CONUS Rates  
**LESS EMPLOYER PROVIDED REIMBURSEMENTS**

Pilot Travel Allowance in Excess of Reimbursements  
Dept of Transportation's Pilot "Hours of Service" Rate

Net Pilot DEEMED SUBSTANTIATED Travel Costs

266